

**HOUSE BILL NO. 1213**

Introduced by

Representatives Monson, Damschen, Hoverson, Mock, D. Ruby

Senator Myrdal

1 A BILL for an Act to create and enact a new subsection to section 57-39.2-04 of the North  
2 Dakota Century Code, relating to a sales tax exemption for sales by a thrift store of a nonprofit  
3 corporation; and to provide an effective date.

4 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

5 **SECTION 1.** A new subsection to section 57-39.2-04 of the North Dakota Century Code is  
6 created and enacted as follows:

7 Gross receipts from sales made by a thrift store owned and operated by a nonprofit  
8 corporation exempt from federal taxation under section 501(c)(3) of the Internal  
9 Revenue Code [26 U.S.C. 501(c)(3)].

10 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after  
11 June 30, 2019.